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# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 61-11

April 4, 1961

Use of Bitrex (THS-839)

Specially denatured alcohol users,  
and others concerned:

**Purpose.** This circular is issued to call to your attention the provisions of Rev. Rul. 61-64, I.R.B. No. 1961-14, which permits, upon approval by the Director, Alcohol and Tobacco Tax Division, the use of Bitrex (THS-839), in lieu of tartar emetic or sucrose octa-acetate, in the manufacture of bay rum, alcoholado, or alcoholado-type toilet waters.

**Background.** 26 CFR 211.192 provides that in making bay rum, alcoholado, and alcoholado-type toilet waters with specially denatured alcohol each gallon of the finished product shall contain 32 grains of tartar emetic or 0.5 avoirdupois ounce of sucrose octa-acetate. Also, 26 CFR 211.22(a) provides that the Director, Alcohol and Tobacco Tax Division, may, under certain conditions, approve an alternate method or procedure in lieu of a method or procedure specifically prescribed.

**Use of Bitrex (THS-839).** If difficulty is experienced in dissolving tartar emetic used in the manufacture of bay rum, alcoholado, or alcoholado-type toilet waters, you should consider the use of sucrose octa-acetate. The Director, Alcohol and Tobacco Tax Division, will, however, act favorably on a proper application, submitted under the provisions of section 211.22(a) of the regulations, for the use, as an alternate procedure, of not less than 0.25 avoirdupois ounce of denaturing grade Bitrex (THS-839) in each 100 gallons of finished product in addition to any Bitrex used as a denaturant in specially denatured alcohol Formula No. 40. The specifications for denaturing grade Bitrex (THS-839) are set forth in Revenue Ruling 60-286, I.R.B. 1960-35, 30.

If you do not file an application for, and receive, permission to use Bitrex (THS-839) in these products, you must comply with the specific requirements of section 211.192 of the regulations.

**Inquiries.** Inquiries relating to this circular should refer to its number and be addressed to your assistant regional commissioner (alcohol and tobacco tax).

Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division